

SPECIAL REPORT

April 1992

Tax Freedom Day 1992 Is May 5

State Tax Freedom Days Range from April 13 to May 23

By Paul G. Merski
Director of Fiscal Affairs
Tax Foundation

Tax Freedom Day for the American taxpayer will fall on May 5, 1992, the latest date ever. This means the average American will work 126 days — from January 1 to May 5 — to satisfy all federal, state and local tax obligations, with every cent "earned" from the beginning of the year going to the tax collectors. Total taxes by all levels of government now commandeer a larger share of taxpayers' incomes than ever before. Furthermore, while May 5 is the national average, taxpayers in 14 states, including some of the most populous states, must work as much as 18 days longer than the average before their Tax Freedom Day arrives.

The 1992 date of May 5 is actually four days later than the 1991 date of May 2 due to the effect of leap year, which causes Tax Freedom Day to fall a calendar day earlier.

Figure 1 illustrates how Tax Freedom Day has fallen later and later on the calendar from year to year. It should be noted that the historic dates shown have been revised from previous releases due to comprehensive revisions in the basic tax and income data used in the computation of Tax Freedom Day.¹

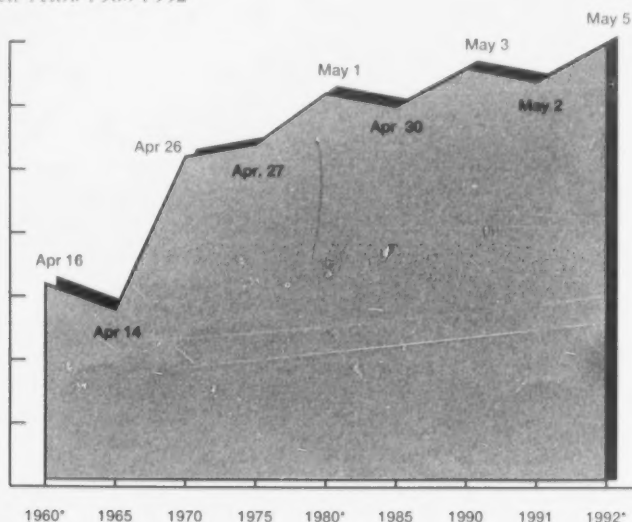
Freedom from Every Tax

Figure 2 and Table 1 indicate the relative impact of major taxes imposed on U.S. taxpayers. For most Americans, income taxes at both the state and federal levels contribute the most to the long wait for Tax Freedom Day. They take the average American over 6 weeks to pay. Additionally, the growing burden of Social Security taxes will have the average person working more than five weeks. Because these taxes are withheld by the government, taxpayers are reminded with each paycheck just how large they are. What many taxpayers may not realize is that the sales and excise taxes they routinely pay will consume more than two weeks' additional pay.

Tax Freedom Day by State

While national Tax Freedom Day provides an overall measure of the tax load on U.S. citizens, the actual burden that individuals must bear is closely related to the tax and economic climate in their own states and localities. To bring Tax Freedom Day closer to home, the Tax Foundation expanded its Tax Freedom Day study in 1990 to include the specific Tax Freedom Days

Figure 1
Tax Freedom Day
Selected Years 1960-1992



Source: Tax Foundation. * Leap year makes Tax Freedom Day appear a calendar day earlier.

(1) Details on the revisions and the Tax Freedom Day calculation are found under Tax Freedom Day Methodology at the end of this report.

for each state and the District of Columbia.

The calculations of Tax Freedom Day by state are derived from state-specific income data and geographically accurate tax collection data, so that they yield a more accurate estimate of the tax burden for taxpayers within each state.

The Heaviest Tax Burdens

For 1992, New York continues in the unenviable position of having the latest Tax Freedom Day in the country (see *Table 2*). Its taxpayers will work until May 23 before their tax bills are satisfied. The new date is 3 days later than 1991 and 18 days later than the national average. The following list identifies the 10 states that have the latest Tax Freedom Days:

State	Tax Freedom Day	Rank
New York	May 23	1
Connecticut	May 19	2
Delaware	May 14	3
Minnesota	May 10	4
Rhode Island	May 10	5
New Jersey	May 8	6
California	May 8	7
Arizona	May 8	8
Alaska	May 7	9
Michigan	May 7	10

Recently, many of these states have had consistently low rates of income growth combined with annual tax increases. In particular, Arizona and Connecticut have experienced growth in tax revenues since 1988 on the order of 8 percent annually, while income growth has lagged behind at 4.5 to 5 percent. California, Connecticut, Delaware, and Rhode Island all enacted major tax increases in 1991, and are likely to remain in the top ten list in years to come.

The Low-Tax States

On the low-tax end, the residents of South Dakota and 9 other states, most of them in the Southeast, are all able to pay off the tax collectors by April 24 — eleven or more days earlier than the national average (see *Figure 3* on page 4).

State	Tax Freedom Day	Rank
South Dakota	Apr 13	50
Mississippi	Apr 20	49
Alabama	Apr 20	48
Idaho	Apr 23	47
Missouri	Apr 23	46
Arkansas	Apr 23	45
Tennessee	Apr 24	44
Kentucky	Apr 24	43
North Dakota	Apr 24	42
South Carolina	Apr 24	41

Figure 2
Tax Freedom Day by Type of Tax
Calendar Year 1992

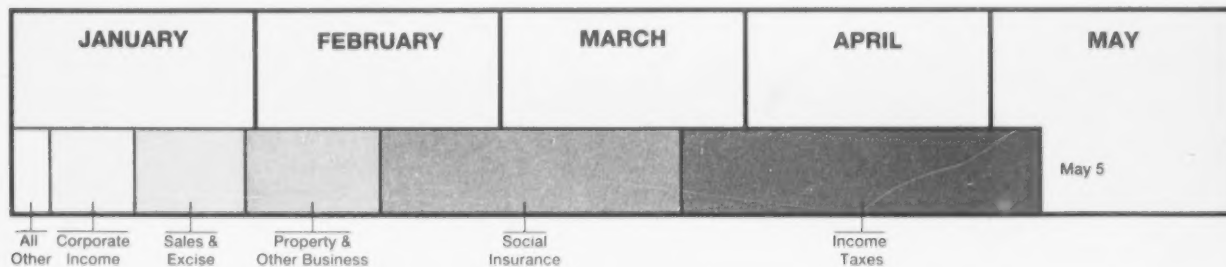


Table 1
Tax Freedom Day by Type of Tax
Calendar Year 1992

Income Taxes	Corporate Income	Sales & Excise	Property & Other Business	Social Insurance	All Other
Feb 12	Jan 9	Jan 17	Jan 15	Feb 8	Jan 3

As shown by the calculation of state Tax Freedom Days, the differences in levels of taxation that prevail across the nation is dramatic. Taxpayers in South Dakota will

begin working for themselves a full 40 days earlier than New Yorkers. *Table 3* shows the change in Tax Freedom Days for all states between 1991 and 1992. *Table 4* is useful for

Table 2
Tax Freedom Day
by State
Calendar Years
1990 - 1992

State	1990			1991			1992		
	Tax Freedom Day	No. of Days	Rank	Tax Freedom Day	No. of Days	Rank	Tax Freedom Day	No. of Days	Rank
United States	May 3	123	-	May 2	122	-	May 5	126	-
Alabama	Apr 19	109	48	Apr 19	109	48	Apr 20	111	48
Alaska	May 7	127	8	May 6	126	8	May 7	128	9
Arizona	May 4	124	14	May 5	125	11	May 8	129	8
Arkansas	Apr 20	110	47	Apr 20	110	47	Apr 23	114	45
California	May 3	123	18	May 3	123	15	May 8	129	7
Colorado	Apr 27	117	35	Apr 28	118	29	Apr 28	119	32
Connecticut	May 14	134	2	May 12	132	3	May 19	140	2
Delaware	May 12	132	3	May 12	132	2	May 14	135	3
Florida	Apr 28	118	29	Apr 27	117	33	Apr 26	117	36
Georgia	Apr 29	119	27	Apr 30	120	25	May 2	123	25
Hawaii	May 6	126	9	May 7	127	5	May 6	127	13
Idaho	Apr 21	111	46	Apr 23	113	44	Apr 23	114	47
Illinois	May 5	125	13	May 4	124	12	May 7	128	11
Indiana	Apr 26	116	39	Apr 25	115	40	Apr 26	117	39
Iowa	Apr 28	118	28	Apr 27	117	34	Apr 26	117	38
Kansas	Apr 27	117	33	Apr 29	119	28	Apr 29	120	31
Kentucky	Apr 23	113	44	Apr 23	113	43	Apr 24	115	43
Louisiana	Apr 27	117	36	Apr 28	118	30	Apr 30	121	29
Maine	Apr 30	120	25	Apr 27	117	32	May 1	122	27
Maryland	May 4	124	15	May 3	123	17	May 4	125	20
Massachusetts	May 6	126	11	May 3	123	16	May 5	126	15
Michigan	May 7	127	7	May 6	126	9	May 7	128	10
Minnesota	May 9	129	5	May 8	128	4	May 10	131	4
Mississippi	Apr 18	108	49	Apr 19	109	49	Apr 20	111	49
Missouri	Apr 24	114	42	Apr 22	112	46	Apr 23	114	46
Montana	May 1	121	22	May 1	121	22	May 1	122	26
Nebraska	Apr 26	116	41	Apr 26	116	36	Apr 26	117	40
Nevada	May 4	124	17	May 2	122	19	May 4	125	19
New Hampshire	Apr 28	118	30	Apr 24	114	42	Apr 28	119	33
New Jersey	May 10	130	4	May 6	126	6	May 8	129	6
New Mexico	May 1	121	23	May 2	122	20	May 3	124	22
New York	May 22	142	1	May 20	140	1	May 23	144	1
North Carolina	Apr 27	117	37	Apr 27	117	31	Apr 29	120	30
North Dakota	Apr 28	118	31	Apr 25	115	39	Apr 24	115	42
Ohio	May 1	121	20	May 1	121	23	May 2	123	23
Oklahoma	Apr 26	116	38	Apr 26	116	35	Apr 27	118	34
Oregon	May 2	122	19	May 4	124	14	May 4	125	18
Pennsylvania	May 1	121	21	Apr 30	120	26	May 6	127	14
Rhode Island	May 8	128	6	May 6	126	10	May 10	131	5
South Carolina	Apr 22	112	45	Apr 24	114	41	Apr 24	115	41
South Dakota	Apr 17	107	50	Apr 16	106	50	Apr 13	104	50
Tennessee	Apr 23	113	43	Apr 23	113	45	Apr 24	115	44
Texas	Apr 29	119	26	Apr 29	119	27	May 1	122	28
Utah	Apr 26	116	40	Apr 26	116	37	Apr 26	117	37
Vermont	May 5	125	12	May 2	122	21	May 5	126	17
Virginia	Apr 27	117	34	Apr 26	116	38	Apr 27	118	35
Washington	May 4	124	16	May 6	126	7	May 6	127	12
West Virginia	Apr 27	117	32	Apr 30	120	24	May 3	124	21
Wisconsin	May 6	126	10	May 4	124	13	May 5	126	16
Wyoming	May 1	121	24	May 3	123	18	May 2	123	24
Exhibit: DC	May 17	137		May 20	140		May 29	150	

comparing the relative effects of federal and state/local taxes on different states.

The Recession's Role

Throughout 1991 and into 1992, the lingering recession has significantly lowered personal income growth and personal consumption expenditures, resulting in income and sales tax revenues well below expectations. Similarly, a sharp reduction in corporate profits reduced individuals' corporate earnings and tax liabilities. However, record tax increases enacted under the Omnibus Budget Reconciliation Act of 1990, combined with record state tax increases and a recovering economy, will cause tax revenues to surge in 1992. Slower income growth combined with these federal and state tax increases are largely responsible for the 4 extra workdays needed to reach this year's May 5, 1992 Tax Freedom Day.

Tax Bite in the Eight-Hour Day

The Tax Bite in the Eight-Hour day is defined as the part of each workday needed for a worker to earn enough money to meet his or her tax

obligations. When compared with other personal expenditures, such as housing costs, food, clothing, and transportation expenses, the Tax Bite provides an easy comparison of taxes as a "cost" that must be paid just as we pay all other living expenses.

The total federal, state and local Tax Bite for 1992 is 2 hours and 45 minutes each day — 4 minutes longer than in 1991. Federal taxes consume the largest slice, 1 hour and 46 minutes. State and local taxes take up an additional 59 minutes. State-specific tax bites, which vary significantly are shown in *Table 5*.

After Federal taxes, the second-longest time period for workers is the 1:22 necessary for shelter and related expenses. Third longest is the time spent working to satisfy the demands of state and local governments, which now require more work each day than food, clothing, medical care, or any other major expenditure (see *Figure 4*).

Tax Freedom Day Perspective

The Tax Freedom Day methodology is designed to present an accurate and easily

Figure 3
Tax Freedom Day by State
Calendar 1992

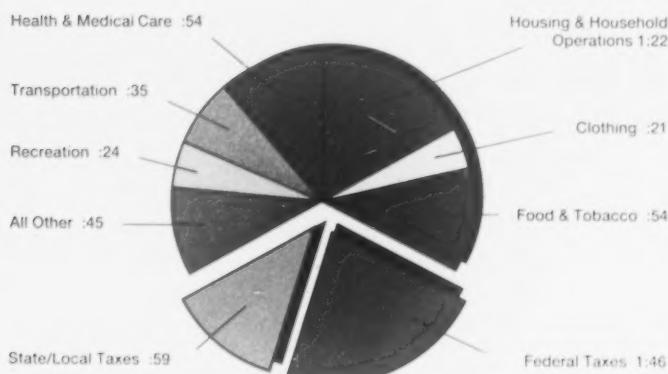


understandable description of the impact that government taxation has on the U.S. economy and on the individual taxpayer. As shown in Table 6, the number of workdays required to reach the date has increased throughout the years. Improvements have rarely lasted more

than one or two years, and usually have been due to economic conditions rather than policy changes.

However, some notable attempts have been made to halt the trend of increasing tax burdens. The most recent attempt to change the direction

Figure 4
Tax Bite in the Eight-Hour Day
Calendar Year 1992



Tax Bite in the Eight-Hour Day
1991-1992
(hours:minutes)

	1991	1992
Total Taxes	2:41	2:45
Federal	1:45	1:46
State and Local	:56	:59
Total Personal Consumption Expenditures	5:19	5:15
Food & Tobacco	:55	:54
Clothing	:21	:21
Housing & Household Operations	1:24	1:22
Health & Medical Care	:54	:54
Transportation	:36	:35
Recreation	:24	:24
All Other	:45	:45

Source: Tax Foundation

8-Hour Day

8:00

8:00

Table 3
Tax Freedom Day by State
Calendar Years 1991-1992

	Tax Freedom Day 1991	Tax Freedom Day 1992	Change from 1991 to 1992
U.S. Total	May 2	May 5	3
Alabama	Apr 19	Apr 20	1
Alaska	May 6	May 7	1
Arizona	May 5	May 8	3
Arkansas	Apr 20	Apr 23	3
California	May 3	May 8	5
Colorado	Apr 28	Apr 28	0
Connecticut	May 12	May 19	7
Delaware	May 12	May 14	2
Florida	Apr 27	Apr 26	-1
Georgia	Apr 30	May 2	2
Hawaii	May 7	May 6	-1
Idaho	Apr 23	Apr 23	0
Illinois	May 4	May 7	3
Indiana	Apr 25	Apr 26	1
Iowa	Apr 27	Apr 26	-1
Kansas	Apr 29	Apr 29	0
Kentucky	Apr 23	Apr 24	1
Louisiana	Apr 28	Apr 30	2
Maine	Apr 27	May 1	4
Maryland	May 3	May 4	1
Massachusetts	May 3	May 5	2
Michigan	May 6	May 7	1
Minnesota	May 8	May 10	2
Mississippi	Apr 19	Apr 20	1
Missouri	Apr 22	Apr 23	1
Montana	May 1	May 1	0
Nebraska	Apr 26	Apr 26	0
Nevada	May 2	May 4	2
New Hampshire	Apr 24	Apr 28	4
New Jersey	May 6	May 8	2
New Mexico	May 2	May 3	1
New York	May 20	May 23	3
North Carolina	Apr 27	Apr 29	2
North Dakota	Apr 25	Apr 24	-1
Ohio	May 1	May 2	1
Oklahoma	Apr 26	Apr 27	1
Oregon	May 4	May 4	0
Pennsylvania	Apr 30	May 6	6
Rhode Island	May 6	May 10	4
South Carolina	Apr 24	Apr 24	0
South Dakota	Apr 16	Apr 13	-3
Tennessee	Apr 23	Apr 24	1
Texas	Apr 29	May 4	5
Utah	Apr 26	Apr 26	0
Vermont	May 2	May 5	3
Virginia	Apr 26	Apr 27	1
Washington	May 6	May 6	0
West Virginia	Apr 30	May 3	3
Wisconsin	May 4	May 5	1
Wyoming	May 3	May 2	-1

Exhibit DC

May 20

May 29

9

Source: Tax Foundation

of federal taxation was in 1981, when the Economic Recovery Tax Act of 1981 (ERTA) managed to move Tax Freedom Day back into April for three years, 1983 through 1985. Since then, however, a succession of sixteen tax bills have finally managed to erase any relief resulting from ERTA.

State and local tax burdens fell for a time, after California's Proposition 13 started a wave of tax limitation measures around the country. Beginning in 1981, however, state and local

revenues began to rise again, and only the onset of a recession prevented 1991 from having the latest state Tax Freedom Day ever. Current estimates of growth in government revenues indicate that Tax Freedom Day will most likely fall even later in future years.

Tax Freedom Day Methodology

The Tax Freedom Day concept involves the computation of an overall effective tax rate (total taxes as a percentage of total income) for the

Table 4
Tax Freedom Day by State and by Level of Government
Calendar Year 1992

Total Taxes			Federal Taxes			State/Local Taxes		
No. of Days	Tax Freedom Day	Rank	No. of Days	Tax Freedom Day	Rank	No. of Days	Tax Freedom Day	Rank
U.S. Total	126	May 5	U.S. Total	81	Mar 21	U.S. Total	45	Feb 14
New York	144	May 23	Delaware	94	Apr 2	New York	61	Mar 1
Connecticut	140	May 19	Connecticut	91	Mar 31	Alaska	54	Feb 25
Delaware	145	May 14	New Jersey	88	Mar 28	Arizona	51	Feb 20
Minnesota	131	May 10	Rhode Island	85	Mar 25	Hawaii	50	Feb 19
Rhode Island	131	May 10	Illinois	85	Mar 25	Minnesota	50	Feb 19
New Jersey	129	May 8	New York	84	Mar 24	Connecticut	50	Feb 19
California	129	May 8	Massachusetts	84	Mar 24	West Virginia	49	Feb 18
Arizona	129	May 8	New Hampshire	84	Mar 24	Maine	49	Feb 18
Alaska	128	May 7	Michigan	83	Mar 23	California	49	Feb 18
Michigan	128	May 7	Maryland	82	Mar 22	New Mexico	48	Feb 17
Illinois	128	May 7	Pennsylvania	82	Mar 22	Wisconsin	48	Feb 17
Washington	127	May 6	Texas	81	Mar 21	Vermont	48	Feb 17
Hawaii	127	May 6	Ohio	81	Mar 21	Montana	47	Feb 16
Pennsylvania	127	May 6	Washington	81	Mar 21	Oregon	47	Feb 16
Massachusetts	126	May 5	Minnesota	81	Mar 21	Washington	47	Feb 16
Wisconsin	126	May 5	California	81	Mar 21	Rhode Island	47	Feb 16
Vermont	126	May 5	Nevada	81	Mar 21	Pennsylvania	46	Feb 15
Oregon	125	May 4	Kansas	80	Mar 20	Wyoming	46	Feb 15
Nevada	125	May 4	Tennessee	80	Mar 20	Louisiana	45	Feb 14
Maryland	125	May 4	Florida	79	Mar 19	Georgia	45	Feb 14
West Virginia	124	May 3	Virginia	79	Mar 19	Michigan	45	Feb 14
New Mexico	124	May 3	Oregon	79	Mar 19	Nevada	45	Feb 14
Ohio	123	May 2	Wisconsin	79	Mar 19	Utah	44	Feb 13
Wyoming	123	May 2	Missouri	79	Mar 19	Illinois	44	Feb 13
Georgia	123	May 2	Colorado	79	Mar 19	North Carolina	43	Feb 12
Montana	122	May 1	Arizona	78	Mar 18	Massachusetts	43	Feb 12
Maine	122	May 1	Wyoming	78	Mar 18	Maryland	43	Feb 12
Texas	122	May 1	Vermont	78	Mar 18	Delaware	43	Feb 12
Louisiana	121	Apr 30	Oklahoma	78	Mar 18	Ohio	43	Feb 12
North Carolina	120	Apr 29	Georgia	78	Mar 18	Iowa	43	Feb 12
Kansas	120	Apr 29	Indiana	78	Mar 18	Idaho	42	Feb 11
Colorado	119	Apr 28	North Carolina	77	Mar 17	South Carolina	42	Feb 11
New Hampshire	119	Apr 28	Hawaii	77	Mar 17	New Jersey	42	Feb 11
Oklahoma	118	Apr 27	Louisiana	76	Mar 16	Colorado	41	Feb 10
Virginia	118	Apr 27	North Dakota	76	Mar 16	Nebraska	41	Feb 10
Florida	117	Apr 26	New Mexico	76	Mar 16	Texas	41	Feb 10
Utah	117	Apr 26	Nebraska	76	Mar 16	Kentucky	41	Feb 10
Iowa	117	Apr 26	Arkansas	76	Mar 16	Oklahoma	40	Feb 9
Indiana	117	Apr 26	Montana	75	Mar 15	Mississippi	40	Feb 9
Nebraska	117	Apr 26	West Virginia	75	Mar 15	Kansas	40	Feb 9
South Carolina	115	Apr 24	Alabama	75	Mar 15	Virginia	39	Feb 8
North Dakota	115	Apr 24	Kentucky	75	Mar 15	North Dakota	39	Feb 8
Kentucky	115	Apr 24	Iowa	75	Mar 15	Indiana	39	Feb 8
Tennessee	115	Apr 24	Alaska	74	Mar 14	Arkansas	39	Feb 8
Arkansas	114	Apr 23	South Carolina	74	Mar 14	Florida	39	Feb 8
Missouri	114	Apr 23	Maine	74	Mar 14	Alabama	37	Feb 6
Idaho	114	Apr 23	Utah	73	Mar 13	Missouri	36	Feb 5
Alabama	111	Apr 20	Idaho	72	Mar 12	New Hampshire	36	Feb 5
Mississippi	111	Apr 20	Mississippi	71	Mar 11	Tennessee	36	Feb 5
South Dakota	104	Apr 13	South Dakota	71	Mar 11	South Dakota	34	Feb 3
Exhibit DC	150	May 29	DC	83	Mar 23	DC	67	Mar 7

Source: Tax Foundation

United States, assuming that income is earned equally throughout the year.

The "income" measure that is used for the calculation is Net National Product, part of the National Income and Product Accounts (NIPA)

that are compiled and published by the Commerce Department's Bureau of Economic Analysis (BEA).² The tax amounts are also taken from NIPA data to maintain consistency between the data used for the tax base and income base in the calculations.

The current and historical Tax Freedom Day results published in this report reflect the comprehensive revisions to the NIPAs that are being published by BEA as they become available. Based on this availability, the revisions are incorporated into Tax Freedom Day back to 1959. The revisions make Tax Freedom Day fall on slightly earlier dates than reported in previous years. For example, Tax Freedom Day 1991 was revised back to May 2, due both to the revisions (which boost NNP and lower taxes slightly) and the effect of the recession on the income and tax revenue estimates made in early 1991 for that year.

The calculation of Tax Freedom Day by state uses the overall estimates of taxation and income developed to compute the national date. From those aggregate estimates, individual state NNP and tax totals are derived with which to compute the effective tax rate for each state. With federal taxation in particular, it is necessary to estimate the geographic origin of taxes back to each state, since federal tax data only show where taxes were collected, not who paid them. To accomplish this, the Tax Foundation uses a special methodology developed in cooperation with other organizations to allocate federal taxes to each state.³ Other data sources, adjusted in special cases to reflect final incidence more accurately, are used to allocate state and local taxes and income among the states. The final allocations are shown in Table 7.

While the results in this report are useful in making comparisons among states in general, factors such as a state's revenue from non-tax sources can affect an overall revenue comparison between states. Also, geographic incidence of taxation is not completely quantifiable, since the exact distribution of such items as excise and corporate profits taxes cannot be determined with certainty. These taxes are passed on to consumers or absorbed by stockholders in lower returns, and the allocation is dependent on many complex economic and timing factors.

Finally, state rankings should be used with caution since relatively small differences in the tax and income figures between states may cause large differences in rankings.

(2) Net National Product (NNP) equals Gross National Product less capital consumption allowances. A technical paper is available which explains why NNP is best for tax burden analysis.
(3) Tax Foundation, *The Tax Burden in Relation to National Income and Product*, Research Aid No. 4, 24 pp.

Table 5
Tax Bite in the Eight-Hour
Day by State
Calendar Year 1992

	Hours/Minutes		
	Total Taxes	Federal Taxes	State/Local Taxes
U.S. Total	2:45	1:46	59
Alabama	2:25	1:58	48
Alaska	2:47	1:57	1:10
Arizona	2:48	1:42	1:06
Arkansas	2:29	1:39	50
California	2:49	1:46	1:03
Colorado	2:56	1:42	54
Connecticut	3:04	1:59	1:04
Delaware	2:57	2:01	56
Florida	2:53	1:43	50
Georgia	2:41	1:42	59
Hawaii	2:46	1:41	1:05
Idaho	2:29	1:54	55
Illinois	2:47	1:50	57
Indiana	2:52	1:42	50
Iowa	2:52	1:57	55
Kansas	2:56	1:45	52
Kentucky	2:50	1:57	53
Louisiana	2:59	1:40	59
Maine	2:39	1:56	1:04
Maryland	2:43	1:47	56
Massachusetts	2:45	1:49	56
Michigan	2:47	1:49	58
Minnesota	2:51	1:46	1:05
Mississippi	2:25	1:53	52
Missouri	2:29	1:42	47
Montana	2:59	1:58	1:02
Nebraska	2:52	1:39	53
Nevada	2:45	1:45	58
New Hampshire	2:55	1:49	46
New Jersey	2:49	1:55	54
New Mexico	2:42	1:39	1:03
New York	3:09	1:49	1:19
North Carolina	2:57	1:41	56
North Dakota	2:50	1:39	51
Ohio	2:41	1:46	55
Oklahoma	2:54	1:42	52
Oregon	2:44	1:43	1:01
Pennsylvania	2:46	1:47	59
Rhode Island	2:51	1:50	1:00
South Carolina	2:50	1:56	54
South Dakota	2:16	1:52	44
Tennessee	2:50	1:44	46
Texas	2:59	1:46	53
Utah	2:53	1:45	57
Vermont	2:44	1:42	1:02
Virginia	2:54	1:43	51
Washington	2:46	1:46	1:01
West Virginia	2:42	1:58	1:04
Wisconsin	2:45	1:43	1:02
Wyoming	2:41	1:42	59
Exhibit: DC	3:15	1:48	1:27

Source: Tax Foundation.

Table 6
Tax Freedom Day and Tax Bite
in the 8-Hour Day Selected
Calendar Years 1929-1992

Year	Tax Freedom Day	Tax Bite in the 8-Hour Day (Hours/Minutes)
1929	February 9	52
1931	February 15	1:00
1933	March 5	1:24
1935	March 1	1:17
1937	March 6	1:24
1939	March 6	1:24
1940*	March 8	1:29
1941	March 17	1:40
1942	March 19	1:43
1943	April 6	2:06
1944*	March 30	1:58
1945	April 1	1:59
1946	March 31	1:57
1947*	April 3	2:01
1948*	March 28	1:55
1949	March 24	1:48
1950	April 5	2:02
1951	April 10	2:11
1952*	April 10	2:12
1953	April 10	2:12
1954	April 6	2:05
1955	April 9	2:09
1956*	April 11	2:13
1957*	April 13	2:14
1958	April 10	2:12
1959	April 13	2:15
1960*	April 16	2:20
1961	April 17	2:20
1962	April 17	2:20
1963	April 19	2:22
1964*	April 13	2:16
1965	April 14	2:16
1966	April 16	2:19
1967*	April 18	2:22
1968*	April 24	2:30
1969	April 30	2:47
1970*	April 26	2:42
1971	April 24	2:29
1972*	April 28	2:35
1973	April 29	2:45
1974	May 2	2:40
1975	April 27	2:33
1976*	April 29	2:37
1977*	April 30	2:48
1978	April 30	2:47
1979*	May 1	2:48
1980*	May 1	2:40
1981	May 5	2:44
1982	May 3	2:42
1983	April 30	2:38
1984*	April 28	2:36
1985	April 30	2:38
1986	May 1	2:38
1987*	May 4	2:42
1988*	May 1	2:40
1989	May 4	2:42
1990	May 3	2:41
1991	May 2	2:41
1992*	May 5	2:45

Source: Tax Foundation.

* Leap year makes Tax Freedom Day appear a calendar day earlier.

Table 7
Taxes As a Percentage of Income by State
Total, Federal and State/Local Taxes
Calendar Year 1992

	Taxes (\$Billions)			Income (NNP)	Taxes as a Percent of Total Income		
	Total	Federal	State/Local		Total	Federal	State/Local
U.S. Total	\$1,797.2	\$1,154.5	\$642.8	\$5,257.1	34.19%	21.96%	12.23%
Alabama	20.9	14.0	6.8	68.9	30.28	20.55	9.93
Alaska	5.7	3.3	2.4	16.5	34.85	20.19	14.66
Arizona	22.9	13.9	9.0	65.4	35.04	21.28	13.76
Arkansas	11.7	7.7	3.9	37.6	31.05	20.56	10.49
California	246.6	154.1	92.5	701.1	35.18	21.99	13.19
Colorado	22.8	15.0	7.8	70.2	32.46	21.51	11.15
Connecticut	35.3	22.9	12.4	92.4	38.25	24.83	13.41
Delaware	5.6	3.9	1.8	15.3	36.86	25.29	11.56
Florida	89.2	60.1	29.1	279.0	31.97	21.54	10.43
Georgia	41.7	26.4	15.3	124.6	33.45	21.20	12.26
Hawaii	9.3	5.6	3.7	26.8	34.57	20.96	13.61
Idaho	5.6	3.5	2.1	18.1	31.02	19.55	11.47
Illinois	91.3	60.3	31.1	262.5	34.78	22.95	11.83
Indiana	33.4	22.3	11.1	105.4	31.71	21.19	10.52
Iowa	17.5	11.2	6.3	55.1	31.73	20.23	11.49
Kansas	16.6	11.1	5.5	50.9	32.59	21.83	10.76
Kentucky	19.6	12.7	6.9	62.9	31.22	20.24	10.97
Louisiana	22.6	14.2	8.4	68.4	33.03	20.75	12.28
Maine	8.0	4.8	3.2	24.1	33.18	19.91	13.27
Maryland	40.0	26.3	13.7	118.0	33.88	22.28	11.61
Massachusetts	50.9	33.7	17.2	148.0	34.42	22.79	11.63
Michigan	66.1	43.0	23.1	189.9	34.80	22.64	12.15
Minnesota	33.2	20.5	12.7	93.2	35.61	22.01	13.59
Mississippi	11.1	7.1	4.0	37.0	30.13	19.29	10.85
Missouri	31.0	21.4	9.7	100.1	31.03	21.34	9.69
Montana	4.7	2.9	1.8	14.0	33.22	20.41	12.82
Nebraska	10.2	6.6	3.6	32.1	31.70	20.58	11.12
Nevada	9.4	6.1	3.3	27.7	34.01	21.96	12.05
New Hampshire	8.1	5.7	2.4	25.1	32.38	22.70	9.68
New Jersey	75.0	51.1	23.9	213.1	35.18	25.96	11.22
New Mexico	8.3	5.1	3.2	24.6	33.70	20.59	13.11
New York	173.5	100.7	72.9	441.3	39.31	22.81	16.51
North Carolina	40.5	26.1	14.5	124.1	32.64	21.00	11.64
North Dakota	3.5	2.3	1.2	11.1	31.24	20.60	10.64
Ohio	71.6	47.0	24.6	213.3	33.59	22.04	11.56
Oklahoma	17.4	11.5	5.9	54.1	32.11	21.22	10.89
Oregon	19.6	12.3	7.3	57.3	34.13	21.38	12.75
Pennsylvania	86.4	55.6	30.8	250.2	34.53	22.22	12.31
Rhode Island	7.5	4.8	2.6	21.0	35.58	22.99	12.59
South Carolina	19.2	12.3	6.9	61.3	31.30	20.06	11.24
South Dakota	3.7	2.5	1.2	13.0	28.27	19.19	9.08
Tennessee	27.1	18.8	8.3	86.8	31.19	21.61	9.58
Texas	106.2	70.8	35.3	320.9	33.07	22.07	11.00
Utah	8.8	5.5	3.3	27.7	31.81	19.88	11.93
Vermont	3.8	2.4	1.5	11.2	34.17	21.24	12.93
Virginia	44.1	29.4	14.6	137.4	32.07	21.42	10.65
Washington	37.4	23.8	13.7	108.0	34.66	22.02	12.64
West Virginia	9.3	5.6	3.7	27.5	33.75	20.39	13.36
Wisconsin	33.6	20.9	12.7	97.8	34.35	21.36	12.99
Wyoming	4.1	1.9	1.1	9.1	33.56	21.26	12.30
Exhibit DC	6.4	3.6	2.9	15.7	40.72	22.57	18.15

Source: Tax Foundation methodology and published and unpublished data from U.S. Department of Commerce, Bureau of Economic Analysis; and Government Finance Division, Bureau of the Census.

The Tax Foundation, a nonprofit, nonpartisan research and public education organization, has been monitoring tax and fiscal activities at all levels of government since 1937.

Tax Foundation
479 L'Enfant Plaza, SW
Suite 7400
Washington, DC 20024
(202) 863-5454